

## Bureau of Alcohol, Tobacco and Firearms, Treasury

## § 296.75

the United States on and after September 3, 1958. Such payments may be made only if, at the time of the disaster, such tobacco products, or cigarette papers or tubes were being held for sale by the claimant. No payment shall be made under this subpart with respect to any amount of tax or duty claimed or to be claimed under any other provision of law or regulations.

[T.D. 6871, 31 FR 59, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975 and amended by T.D. ATF-232, 51 FR 28090, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

### CLAIMS PROCEDURE

#### § 296.74 Execution of claims.

Disaster loss claims for tobacco products or cigarette papers or tubes must be executed on ATF Form 2635 (5620.8), Claim—Alcohol, Tobacco and Firearms Taxes, in accordance with the instructions on the form. If a claim involves taxes on both domestic and imported products, the quantities of each must be shown separately in the claim. Prepare a separate claim in respect of customs duties.

[T.D. ATF-420, 64 FR 71945, Dec. 22, 1999]

#### § 296.75 Required information for claim.

The claim should contain the following information:

(a) That the tax on such tobacco products, or cigarette papers or tubes has been paid or determined and customs duty has been paid;

(b) That such tobacco products, or cigarette papers or tubes were lost, rendered unmarketable, or condemned by a duly authorized official, by reason of a disaster;

(c) The type and date of occurrence of the disaster and the location of the tobacco products, or cigarette papers or tubes at that time;

(d) That the claimant was not indemnified by any valid claim of insurance or otherwise in respect of the tax, or tax and duty, on the tobacco products, or cigarette papers or tubes covered by the claim;

(e) That no amount of internal revenue tax or customs duty claimed has been or will be otherwise claimed under any other provision of law or regulations,

(f) That the claimant is entitled to payment under this subpart, and

(g) The claim must set forth the quantity and kind of tobacco products and cigarette papers and tubes in sufficient detail to calculate the amount of tax and duty paid on these products, substantially as shown in the examples below:

[Example using 1993–1999 Rates]

Quantity	Article	Rate of tax	Amount
20,000 .....	Small cigars .....	\$1.125 per thousand .....	\$22.50
1,000 .....	Large cigars—sale price \$100/thousand.	12.75% of sale price .....	12.75
500 .....	Large cigars—sale price \$236/thousand.	\$30 per thousand .....	15.00
10,000 .....	Small cigarettes .....	\$12 per thousand .....	120.00
5,000 .....	Large cigarettes .....	\$25.20 per thousand .....	126.00
2,000 sets .....	Cigarette papers—50 per set .....	\$0.0075 per set .....	15.00
1,000 sets .....	Cigarette papers—100 per set .....	\$0.015 per set .....	15.00
1,000 .....	Cigarette tubes .....	\$0.015 per 50 tubes .....	0.30
100 lbs .....	Chewing tobacco .....	\$0.12 per pound .....	12.00
200 lbs .....	Snuff .....	\$0.36 per pound .....	72.00
100 lbs .....	Pipe tobacco .....	\$0.675 per pound .....	67.50
300 lbs .....	Roll-your-own tobacco .....	\$0 per pound .....	.....
Total claimed .....	.....	.....	478.05

[Example using 2000–2001 Rates]

Quantity	Article	Rate of tax	Amount
20,000 .....	Small cigars .....	\$1.594 per thousand .....	\$31.88
1,000 .....	Large cigars—sale price \$100/thousand.	18.063% of sale price .....	18.06
500 .....	Large cigars—sale price \$236/thousand.	\$42.50 per thousand .....	21.25
10,000 .....	Small cigarettes .....	\$17.00 per thousand .....	170.00